

Exhibit 92

Message

From: Matt Martorello [matt@liontllc.com]
Sent: 8/26/2015 3:13:30 AM
To: Simon Liang [Simon@liontllc.com]
CC: Zayra Emanuelli [zayra@liontllc.com]
Subject: RE: Forecasts for Valuation

ECA – ignored

ICA – Once we get financials through July, we can easily do the forecast but ICA has 2 deals:

- 1) Tribe in OK which has been in great legal conflict for 8 or 9 months, so we'll have to decide how to view that as a going concern
- 2) SourcePoint, LLC has a contract with ICA to pay them about \$9mm, but it never made a payment and seems unlikely that it will. ICA already earned that and paid it's taxes on the income. So I'm not sure this would be relevant. Have to discuss with BDO I think. Zayra do you have this contract on file somewhere?
 - a. ICA doesn't get paid from PBG right now, but something we can fix after we get the structure in proper order.

SPVI – Simon, please send the schedule of debt maturity dates going forward. We have to look at the likelihood of those to renew and build that in. Zayra, let's do a 5 year model and if we need to trim it back later we certainly can. We should talk more with BDO about how to value in the CFPB rule, and even the expiration of the contract between SPVI and the Tribal client which I think is over in 2018 (Zayra please look up that contract)? Anyone have the Servicing Agreement? I'm sure the Tribe would want better terms at renewal, so have to discuss how to price that in too.

BC – this is easy and dependent on SPVI model first

BVI – also easy and dependent on SPVI model first

Zayra, have a look at the Aranca July 2014 409a valuations. They ended forecasts at 2 years because they saw that either Operation Chokepoint (bank accounts and ACH processing gets shut off) or CFPB rule would end the business. This was supported by news articles mainly. Did BDO say that if the debt is less than 50% likely to renew that we should assume it expires? I guess I didn't hear them say the same about Operation Choke Point and CFPB risk? Is that so? If that's the case, this is a model that only exists until the point at which the CFPB rule is projected to go into effect. Which we can look up.

SPVI is the first priority, maybe we need a call Friday with BDO to discuss questions above for how we should do our modeling. SPVI let's assume is going to be 5 years, but it's all based on a few things:

- 1) the client's business which is 100% funded by Debt and 0% equity. So if the debt goes away, they are over and SPVI is over. Some of the debt certainly will not renew and getting more debt from new parties we definitely cannot assume in the models.
- 2) Operation Choke Point may result in losing bank/ACH
- 3) Lawsuits by AGs and regulators against SPVI, myself, or the client (as the reports and cases filed to date against competitors supports) may end the business or seriously shrink the business
- 4) The business loses states every few months, meaning there will not be growth even if it were a going concern, but rather it'd be shrinking (i.e. PA, CT, CO were all major losses in 2014)
- 5) CFPB rule was proposed which if implemented ends the business.

So let's start with 5 year going concern and then shrink it by these factors above.

From: Simon Liang
Sent: Monday, August 24, 2015 5:21 PM
To: Matt Martorello <matt@liontllc.com>
Cc: Zayra Emanuelli <zayra@liontllc.com>
Subject: Re: Forecasts for Valuation

Matt,

I agree that ECA can be ignored. I'm working on BC and BVI financials. I will also send you IFI financials which should be consolidated with SPVI or BC for valuation purposes. Attached are BC, SPVI, ICA forecasts for 1/1/14 and 7/1/14 valuations. Please let us know how do you think and we can update them accordingly.

Zayra, is Juan able to do anything with ICA and KH?

From: Matt Martorello

Sent: Monday, August 24, 2015 2:33 PM

To: Simon Liang

Cc: Zayra Emanuelli

Subject: Forecasts for Valuation

Hi Simon,

For the restructuring valuations, the following entities will be valued as of 6/30/15:

- 1) Kairos Holdings, LLC
 - a. Bellicose Capital, LLC (also as of 7/31/15 for Gallant PR)
 - b. SourcePoint VI, LLC (also as of 7/31/15 for Gallant PR)
 - c. Bellicose VI, LLC (also as of 7/31/15 for Gallant PR)
 - d. Indian Country Analytics, LLC
 - e. Eventide Credit Acquisitions, LLC

-Eventide we can forget about.

-Obviously we'll need financials of the others done through 7/31/15 and make sure the Balance Sheets have been cleaned up to avoid any tax inaccuracies.

-Also, we need forecasts for SPVI, BVI, ICA. Do you have something a template you can provide for those? Maybe based on the forecasts we did for the 2014 409a study for BCap? Along with the 2013 Deloitte forecasts done for Indian Country Analytics?

Best,



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